

INSTRUCTIONS FOR CONSUMER EXCISE TAX RETURN

Schedule A – Alcoholic Beverages

Line 1. Enter the volume of alcoholic beverages purchased. For beverages of low alcoholic content (beer), the volume should be reported in ounces in Column A. For beverages of high alcoholic content, the volume should be reported in liters in Column B through Column E.

Line 2. Convert ounces of beverages of low alcoholic content reported on Line 1, Column A to 31-gallon barrels by dividing Line 1, Column A by 3,968, the number of ounces in a 31-gallon barrel.

Line 3. Tax Rate - Alcoholic Beverages

Line 4. Compute the state tax due. Multiply Line 2, Column A by the tax rate shown on Line 3. Multiply Line 1, Column B through Column E by the tax rates shown on Line 3.

Line 5. Multiply Line 2, Column A by \$1.50 for the amount of tax due the local jurisdiction.

Line 6. Add Lines 4 and 5, Column A, and enter the amounts shown on Line 4, Columns B through E.

Line 7. Enter the total of Line 6, Columns A through E.

Definitions:

“Beverages of low alcoholic content” means alcoholic beverages containing not more than six percent alcohol by volume.

“Beverages of high alcoholic content” means alcoholic beverages containing more than six percent alcohol by volume.

Tax Rates

Tax is levied on all beverages of high and low alcohol content handled in Louisiana. Louisiana Revised Statutes 26:341 provides the tax rates for beverages of high alcohol content including native wines. The rates for beverages of low alcohol content are provided in R.S. 26:342.

The tax rates applicable to alcoholic beverages are listed below according to classification:

Malt beverages and all beverages with alcohol content not more than 6% by volume	\$10 per 31-gallon barrel
Liquors	\$.66 per liter
Sparkling wine and still wines with alcohol content more than 24% by volume	\$.42 per liter
Still wine: Alcohol content more than 14% but no more than 24% by volume	\$.06 per liter
Alcohol content not more than 14% by volume	\$.03 per liter

Schedule B – Tobacco Products

Line 1. Enter the number of cigarettes purchased in Column A.

Line 2. Enter the invoice price of cigars, smoking tobacco and smokeless tobacco in Column B through Column E.

Line 3. Tax Rate - Tobacco Products

Line 4. Multiply amounts on Line 1 and Line 2 by the tax rates shown on Line 3.

Line 5. Enter the total of Line 4, Columns A through E.

Definitions:

“Cigars” includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

“Cigarette” includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

“Smoking tobacco” includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.

“Smokeless tobacco” means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

Tax Rates

Tax is levied upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco within the state of Louisiana. The tax on cigarettes is levied ‘per cigarette’ while the tax on cigars, smoking and smokeless tobacco is levied on the manufacturer’s net invoice price. The tax rates applicable to cigarettes and the other tobacco products are listed below according to classification:

Cigarettes	\$.018 per cigarette
Cigars:	
Invoiced at \$120 or less per 1,000 cigars	8% of invoice price
Invoiced at more than \$120 per 1,000 cigars	20% of invoice price
Smoking Tobacco	33% of invoice price
Smokeless Tobacco	20% of invoice price

